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ESBA ha publicado [5 documentos](http://www.ifac.org/publications-resources/final-pronouncement-restructured-code): “*International Code of Ethics for Professional Accountants (including International Independence Standards) (the Code) is the culmination of extensive research and global stakeholder consultation. The Code includes substantive revisions and is completely rewritten under a new structure and drafting convention. The Code brings together key ethics advances over the past four years, including the NOCLAR and Long Association provisions and includes an enhanced conceptual framework. Key revisions include: ―Revised “safeguards” provisions better aligned to threats to compliance with the fundamental principles; ―Stronger independence provisions regarding long association of personnel with audit clients; ―New and revised sections dedicated to professional accountants in business (PAIBs) relating to: ――preparing and presenting information; and ――pressure to breach the fundamental principles. ―Clear guidance for accountants in public practice that relevant PAIB provisions are applicable to them; ―New guidance to emphasize the importance of understanding facts and circumstances when exercising professional judgment; and ―New guidance to explain how compliance with the fundamental principles supports the exercise of professional skepticism in an audit or other assurance engagements.*”

Siempre que se va a leer un libro conviene revisar primero su índice. En este caso: GUIDE TO THE CODE ―INTERNATIONAL CODE OF ETHICS FOR PROFESSIONAL ACCOUNTANTS (including INTERNATIONAL INDEPENDENCE STANDARDS) ――PREFACE ――PART 1 — COMPLYING WITH THE CODE, FUNDAMENTAL PRINCIPLES AND CONCEPTUAL FRAMEWORK ――PART 2 — PROFESSIONAL ACCOUNTANTS IN BUSINESS ――PART 3 — PROFESSIONAL ACCOUNTANTS IN PUBLIC PRACTICE ―INTERNATIONAL INDEPENDENCE STANDARDS (PARTS 4A and 4B) ――PART 4A — INDEPENDENCE FOR AUDIT AND REVIEW ENGAGEMENTS ―PART 4B — INDEPENDENCE FOR ASSURANCE ENGAGEMENTS OTHER THAN AUDIT AND REVIEW ENGAGEMENTS ―GLOSSARY, INCLUDING LISTS OF ABBREVIATIONS ―EFFECTIVE DATE.

A primera vista se destaca la nueva codificación de las normas de independencia respecto de los servicios de aseguramiento. Desde la Guía nos recuerdan que el sentido del Código es orientar a los profesionales para no infringir la ética profesional. Algunos temen que las salvaguardias se utilicen para esconder violaciones. Esta sería una aplicación indebida de estas normas. Si se comprueba una transgresión no bastará señalar que se habían adoptado medidas para impedirla. En otras palabras: las salvaguardas deben ser eficaces. La Guía resalta que la parte 2 del código aplica a los contadores públicos tratándose de su relación con una firma de contadores, sea como empleado, contratista o propietario. Esto lo pasan por alto muchas personas en nuestro país. Recuerda: “*Porque no hay nada oculto que no deba ser revelado y nada secreto que no deba manifestarse*” (Marcos 4,22)

*Hernando Bermúdez Gómez*